IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH MAY 2007 / 9TH JYAISHTA 1929

WP(C).No. 15273 of 2007(R)

PETITIONER:

HOTEL AMRITHA (P) LIMITED,
THYCAUD,THIRUVANANTHAPURAM,
REP.BY ITS DIRECTOR S.HARI MURALI,
S/O.R.SREEDHARA PANICKER,AGED 45,
BRINDAVAN,THYCAUD,
THIRUVANANTHAPURAM.

BY ADV. SRI.M.RAMASWAMY PILLAI
SRI.P.M.JOSEPH

RESPONDENTS:

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1. STATE OF KERALA,
REP.BY ITS CHIEF SECRETARY,
STATE SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
CIRCLE II,COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE AGRI INCOME TAX & COMMERCIAL TAX
OFFICER,THIRUVANANTHAPURAM.

4. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,THIRUVANANTHAPURAM.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 15273 OF 2007

Dated this the 30th day of May, 2007

JUDGMENT

Counsel for the petitioner submitted that after receipt of Ext.P4 recovery notice and during the pendency of this Writ Petition petitioner has remitted Rs. 1,25,070/-, which is admitted tax. Appeal is maintainable only on payment of admitted tax. In view of the nature of dispute, there will be stay against recovery of the balance tax on petitioner remitting Rs. 50,000/- from out of the disputed tax within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. Petitioner will produce copy of judgment, receipt for payment of admitted tax and for payment of Rs. 50,000/- before the appellate authority for compliance. Recovery will be kept in abeyance for one month from now and if admitted tax is paid and Rs. 50,000/- is paid within one month from now, recovery will be kept in abeyance till disposal of the appeal.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge